

BILL ANALYSIS

H.B. 3438
By: Otto
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, a person is ineligible to serve on an appraisal review board for a county with a population of more than 100,000 if the person has ever appeared before the appraisal review board for compensation. Interested parties note, however, that a member of a governing body is only barred from serving on an appraisal review board until the fourth anniversary of the date when the member stops serving in that capacity.

H.B. 3438 seeks to help taxpayers by making former property tax and real estate professionals with a working knowledge of the Texas Property Tax Code eligible to serve on an appraisal review board once a suitable period of time following any appearance before the board for compensation has elapsed.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 3438 amends the Tax Code to narrow a disqualification for service on the appraisal review board of an appraisal district established for a county having a population of more than 100,000 from having ever appeared before the appraisal review board for compensation to having appeared before the board for compensation during the two-year period preceding the appointment date of the person.

EFFECTIVE DATE

September 1, 2013.